

CITY OF DETROIT
FINANCE DEPARTMENT
INCOME TAX DIVISION
COLEMAN A. YOUNG MUNICIPAL CENTER
2 WOODWARD AVE. SUITE 512
DETROIT, MICHIGAN 48226-3456

PRESORT STD
AUTO
U.S. POSTAGE PAID
DETROIT, MICH.
PERMIT NO. 2477

ADDRESS SERVICE REQUESTED

#BYNSHTL

2004
EMPLOYER'S MONTHLY RETURN
FOR
DETROIT INCOME TAX WITHHELD

D941 / 501
ENCLOSED: 12 VOUCHERS & LABELS
INSTRUCTIONS
SUMMARY & ADDRESS VOUCHERS

DO NOT DESTROY

INSTRUCTIONS FOR D941/501

A **monthly** payment of Detroit income tax withheld is required for each month in which the amount withheld exceeds \$100.00. Payment is due on or before the last day of the month following the period in which the taxes were withheld.

A **quarterly** payment is allowed when the amount withheld does not exceed \$100.00 per month. Payment of withholding on a quarterly basis is due on or before the last day of the month following the quarter in which taxes were withheld. Employers shall remit quarterly payments by completing vouchers 3, 6, 9, and 12.

NOTE: A monthly or quarterly voucher must be filed. If you have not withheld during the period, you must file a return with the notation "NONE" on line 3.

Checks should be made payable to "**Treasurer, City of Detroit**" and mailed to: **Dept. 131901, Income Tax-Withheld, Treasurer City of Detroit, P.O. Box 67000, Detroit, Michigan 48267-1319.**

Adjustment to Income Tax Withheld (Line 2) is used to correct errors made on prior monthly returns for the current calendar year only. DO NOT MAKE ADJUSTMENTS FOR UNDERCOLLECTIONS OR OVERCOLLECTIONS APPLICABLE TO A PRIOR YEAR. CONSULT THE INCOME TAX DIVISION BY CALLING (313) 224-3315.

Employer I.D. # — Your Federal Employer Identification Number is used by the City of Detroit and is printed on your Form D941/501. If a new employer has not received a Federal Identification Number, the City will assign a temporary number. This will be in effect until the Federal Identification Number is assigned. A Federal Identification Number may be obtained from any Internal Revenue Service district office by filing Form SS-4. IN NO CASE SHOULD AN EMPLOYER USE A NUMBER ASSIGNED TO A PRIOR OWNER.

Correcting Preprinted Data — If your payment is for a different period than indicated or employer identification is incorrect, the necessary corrections should be made on the face of the form. Address changes may be made on the separate address change voucher.

Final Return — If you do not expect to pay wages subject to tax in the future you must file a "Final Return" and answer the applicable questions on the reverse side of form D941/501. Complete Forms W-2, Withholding Tax Statement, and DW-3, Reconciliation of Income Tax Withheld, and mail within 30 days to Treasurer, City of Detroit Income Tax, P.O. Box 67000, Detroit, Michigan 48267-1319.

Sale or Transfer of Business — If a business is sold or transferred, each employer must file a separate return. Neither employer should report wages paid by the other employer.

If a statutory merger or consolidation occurs, the continuing corporation will file in the same manner as it does for Federal withholding.

The disclosure of Social Security account number(s) on this tax return is mandatory. This solicitation and use of Social Security account numbers is authorized by federal law (42 USC § 405(c)(2)(C)(i)). Michigan law (MCL 141.642) and City of Detroit ordinance (1984 Detroit City Code § 18-10-11). The City of Detroit uses Social Security account numbers in the administration of its income tax law for the purpose of establishing taxpayer identification, to automate and unify its tax reporting and collection, and as otherwise needed for the administration of the City's income tax laws.

Under 1984 Detroit City Code § 18-10-16, any information gained by the income tax administrator, City treasurer, or other City official, agent or employee as a result of a tax return, investigation, hearing or verification required or authorized by the Uniform Income Tax Ordinance is confidential, except for official purposes in connection with the administration of the ordinance, and except in accordance with a proper judicial order.

ADDRESS CHANGE VOUCHER

**CITY OF DETROIT • FINANCE DEPARTMENT INCOME TAX • INCOME TAX
2 WOODWARD AVE., SUITE 512, DETROIT, MICHIGAN 48226-3456**

NOTE: NAME & COMPLETE ADDRESS REQUIRED

FEIN: _____

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 01/04	DUE ON 02/29/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

1

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 02/04	DUE ON 03/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

2

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 03/04	DUE ON 04/30/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

3

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 04/04	DUE ON 05/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

4

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 05/04	DUE ON 06/30/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

5

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 06/04	DUE ON 07/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

6

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 07/04	DUE ON 08/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

7

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 08/04	DUE ON 09/30/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

8

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 09/04	DUE ON 10/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

9

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 10/04	DUE ON 11/30/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

10

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 11/04	DUE ON 12/31/04	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

11

SIGNATURE

DATE

TITLE

DETROIT INCOME
TAX WITHHELD
D941/501

MAKE CHECK
PAYABLE TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-1319

NOTE: Name & Complete Address Required			1. AMOUNT WITHHELD THIS MONTH	
			2. ADJUSTMENTS FOR PRIOR MONTH ONLY	
PERIOD 12/04	DUE ON 01/31/05	IDENTIFICATION NO.	3. AMOUNT DUE	

☐ IF FINAL RETURN CHECK HERE AND
COMPLETE QUESTIONS ON THE REVERSE SIDE

12

SIGNATURE

DATE

TITLE

1. Last pay period in which Detroit Taxes were withheld:

1. Last pay period in which Detroit Taxes were withheld:

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2. Check reason for "Final Return" and answer applicable questions:

2. Check reason for "Final Return" and answer applicable questions:

2. Check reason for "Final Return" and answer applicable questions:

☐ Business permanently discontinued.

☐ Business permanently discontinued.

☐ Business permanently discontinued.

☐ Business temporarily discontinued.

☐ Business temporarily discontinued.

☐ Business temporarily discontinued.

Operations will be resumed on

Operations will be resumed on

Operations will be resumed on

(Date) _____

(Date) _____

(Date) _____

☐ Still operating — Ceased paying wages.

☐ Still operating — Ceased paying wages.

☐ Still operating — Ceased paying wages.

Wages will be paid starting

Wages will be paid starting

Wages will be paid starting

(Date) _____

(Date) _____

(Date) _____

☐ Business sold to:

☐ Business sold to:

☐ Business sold to:

Name _____

Name _____

Name _____

Street _____

Street _____

Street _____

City _____

City _____

City _____

☐ Moved out of Detroit

☐ Moved out of Detroit

☐ Moved out of Detroit

3. Your current address:

3. Your current address:

3. Your current address:

Street _____

Street _____

Street _____

City _____

City _____

City _____

4. ☐ Other: _____

4. ☐ Other: _____

4. ☐ Other: _____

INSTRUCTIONS FOR FORM DW-3

Who must file — Every employer must file form DW-3 for the previous year on or before the last day of February. (Please note that the remittance of fourth quarter tax withheld is due on or before January 31.) Form DW-3 serves as the transmittal statement for Form W-2. A form W-2 must be submitted for each employee:

- a. From whom Detroit tax has been withheld during the year, or
- b. Who earned wages in Detroit or lived in Detroit during the year, even though no income tax was withheld.

Information Required

Form W-2 must set forth employer's name, address and identification number, and

1. Employee's name and address
2. Employee's social security number
3. Total compensation paid during the year
4. Amount of Detroit Income Tax withheld

This information must be furnished to the City on Copy 1 of approved W-2 form. The City will accept EDP magnetic tapes, diskettes and CDs in the proper format in lieu of W-2s. Diskettes and CD-Rom should be in Excel or text format.

Reconciliation — The reconciliation form DW-3 applies only to City of Detroit income taxes withheld. Line 1 must be supported by a detailed listing (such as an adding machine tape) indicating the total of taxes as shown on W-2's. Line 2 must state the total amount paid as per the summary on the reverse side of the Form DW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

Filing — Form DW-3 must be filed. If line 1 is greater than line 2, payment must accompany form DW-3. (Make checks payable to "Treasurer, City of Detroit".) If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. **DO NOT TAKE CREDIT ON ANY D941/501**, a refund will be issued by the City after verification of the facts.

Mailing — Mail completed DW-3 form with W-2 forms to City of Detroit Finance Department, Income Tax, 2 Woodward Ave., Suite B3, Detroit, Michigan 48226. Postal rules require that this material be sent First Class mail. Large numbers of W-2 forms may be forwarded in more than one package. Packages should be numbered serially as part of a group (e.g., 1 of 5, 2 of 5, 3 of 5, 4 of 5, 5 of 5) and be clearly marked with the name of the employer account to which they belong.

Employers desiring further information may call 313-224-3315.

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SUMMARY

List payments with D941/501 employer's
returns

JANUARY	
FEBRUARY	
MARCH	
Quarter Ended MARCH 31 \$	
APRIL	
MAY	
JUNE	
Quarter Ended JUNE 30 \$	
JULY	
AUGUST	
SEPTEMBER	
Quarter Ended SEPT 30 \$	
OCTOBER	
NOVEMBER	
DECEMBER	
Quarter Ended DEC 31 \$	
TOTAL PAID* \$	
* (Enter on Page 1, line 1.)	

Amount withheld as reported on quarterly
returns

JANUARY	
FEBRUARY	
MARCH	
Quarter Ended MARCH 31 \$	
APRIL	
MAY	
JUNE	
Quarter Ended JUNE 30 \$	
JULY	
AUGUST	
SEPTEMBER	
Quarter Ended SEPT 30 \$	
OCTOBER	
NOVEMBER	
DECEMBER	
Quarter Ended DEC 31 \$	
TOTAL PAID* \$	
* (Enter on Page 1, line 2.)	

**USE PRESSURE SENSITIVE ADDRESS LABELS BELOW TO
RETURN YOUR CHECK AND VOUCHER**

|||||

DEPT 131901
INCOME TAX — WITHHELD
TREASURER CITY OF DETROIT
PO BOX 67000
DETROIT MI 48267-1319

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DEPT 131901
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TREASURER CITY OF DETROIT
PO BOX 67000
DETROIT MI 48267-1319

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